

Eastern Cape: Intsika Yethu(EC135) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	-	-	5	5	69 340	87 597	20 915
Executive & Council						5	5	250		
Budget & Treasury Office								68 910	87 247	20 513
Corporate Services								180	350	403
<i>Community and Public Safety</i>		-	-	-	-	1 096	1 096	375	1 856	2 134
Community & Social Services						217	217	175	325	374
Sport And Recreation										
Public Safety						880	880	200	1 531	1 760
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	21 951	21 951	21 405	22 008	219
Planning and Development						650	650	125	190	219
Road Transport						21 301	21 301	21 280	21 818	
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	26 036	26 036	26 036	-	-
Electricity										
Water										
Waste Water Management						26 036	26 036	26 036		
Waste Management										
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	-	-	49 089	49 089	117 156	111 461	23 267
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	-	-	35 220	35 220	40 447	50 848	56 584
Executive & Council						16 017	16 017	14 928	23 799	26 197
Budget & Treasury Office						19 203	19 203	20 498	19 666	22 119
Corporate Services								5 021	7 383	8 268
<i>Community and Public Safety</i>		-	-	-	-	11 143	11 143	9 402	13 829	15 285
Community & Social Services						11 112	11 112	9 402	13 769	15 216
Sport And Recreation										
Public Safety						31	31		60	69
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	34 117	34 117	40 499	49 698	47 105
Planning and Development						6 963	6 963	5 315	7 890	8 837
Road Transport						27 154	27 154	35 185	41 807	38 267
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	26 036	26 036	-	-	-
Electricity										
Water										
Waste Water Management						26 036	26 036			
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	-	-	106 516	106 516	90 349	114 374	118 974
Surplus/(Deficit) for the year		-	-	-	-	(57 427)	(57 427)	26 808	(2 914)	(95 706)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Eastern Cape: Intsika Yethu(EC135) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Customer Support, Training, Publicity (2010/11) - Table A4: Budgeted, Actual, Performance, Revenue and Expenditure for 4th Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	-	-	-	-	372	1 500	1 595	1 694
Property rates - penalties and collection charges		-	-	-	-	-	-	-	981	295	312
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	69	-	-	-
Service charges - other		-	-	-	-	1 352	1 352	-	580	109	126
Rental of facilities and equipment		-	-	-	-	-	-	87	175	784	901
Interest earned - external investments		-	-	-	-	-	-	-	3 259	1 500	1 725
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	2 257	7 655	8 804
Fines		-	-	-	-	100	100	-	100	379	435
Licences and permits		-	-	-	-	-	-	-	-	-	-
Agency services		-	-	-	-	780	780	-	100	1 152	1 325
Transfers recognised - operational		-	-	-	-	26 686	26 686	24 499	82 687	69 805	621
Other own revenue	2	-	-	-	-	840	840	6 328	6 186	6 623	7 324
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	-	-	29 758	29 758	31 354	97 825	89 897	23 267
Expenditure By Type											
Employee related costs	2	-	-	-	-	37 023	37 023	4 201	24 369	33 757	29 046
Remuneration of councillors		-	-	-	-	-	-	1 573	9 410	11 468	13 188
Debt impairment	3	-	-	-	-	1 000	1 000	-	3 350	1 350	1 553
Depreciation and asset impairment	2	-	-	-	-	1 300	1 300	-	3 425	1 750	2 013
Finance charges		-	-	-	-	500	500	-	-	-	-
Bulk purchases	2	-	-	-	-	4 590	4 590	1 337	-	-	-
Other Materials	8	-	-	-	-	27 068	27 068	-	23 820	31 069	34 797
Contract services		-	-	-	-	-	-	13	-	-	-
Transfers and grants		-	-	-	-	-	-	72	-	-	-
Other expenditure	4,5	-	-	-	-	35 035	35 035	10 102	25 975	34 980	38 378
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	106 516	106 516	17 297	90 349	114 374	118 974
Surplus/(Deficit)											
Transfers recognised - capital		-	-	-	-	(76 758)	(76 758)	14 057	7 477	(24 478)	(95 706)
Contributions recognised - capital	6	-	-	-	-	19 331	19 331	4 855	19 331	21 564	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	(57 427)	(57 427)	18 912	26 808	(2 914)	(95 706)
Surplus/(Deficit) after capital transfers and contributions		-	-	-	-	-	-	-	-	-	-
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	-	-	-	(57 427)	(57 427)	18 912	26 808	(2 914)	(95 706)
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	-	-	-	(57 427)	(57 427)	18 912	26 808	(2 914)	(95 706)
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		-	-	-	-	(57 427)	(57 427)	18 912	26 808	(2 914)	(95 706)

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Eastern Cape: Intsika Yethu(EC135) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

2010/11 Medium Term Revenue & Expenditure Framework											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	-	-	-	-	726	400	460	511
Executive & Council									400	460	511
Budget & Treasury Office								411			
Corporate Services								315			
<i>Community and Public Safety</i>		-	-	-	-	-	-	3 977	650	748	830
Community & Social Services								3 977	650	748	830
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	-	-	12 251	21 746	19 063	21 160
Planning and Development								12 251	5 369	230	255
Road Transport									16 376	18 833	20 905
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	-	-	-	-	16 954	22 796	20 270	22 500
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	-	-	-

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Eastern Cape: Intsika Yethu(EC135) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash											
Call investment deposits	1										
Consumer debtors	1										
Other debtors											
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	-	-	-	-	-	-	-
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3										
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	-	-	-	-	-	-	-
TOTAL ASSETS		-	-	-	-	-	-	-	-	-	-
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4										
Provisions											
Total current liabilities		-	-	-	-	-	-	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	-	-	-	-	-	-	-
NET ASSETS	5	-	-	-	-	-	-	-	-	-	-
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)											
Reserves	4										
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	-	-	-	-	-	-	-

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Eastern Cape: Intsika Yethu(EC135) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other					118 886	118 886	118 886	53 302	118 886	105 222	121 005
Government - operating	1							71 890			
Government - capital	1										
Interest					944	944	944		944	9 155	10 529
Dividends											
Payments											
Suppliers and employees					(23 236)	(23 236)	(23 236)	(34 708)	(23 236)	(65 889)	(75 772)
Finance charges								(62 355)			
Transfers and grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	96 593	96 593	96 593	28 129	96 593	48 489	55 762
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE											
Decrease in non-current debtors											
Decrease in other non-current receivables											
Decrease (increase) in non-current investments								(1 806)			
Payments											
Capital assets								(10 881)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	-	-	-	(12 687)	-	-	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing											
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	-	-	96 593	96 593	96 593	15 442	96 593	48 489	55 762
Cash/cash equivalents at the year begin:	2							26 279		96 593	145 082
Cash/cash equivalents at the year end:	2				96 593	96 593	96 593	41 721	96 593	145 082	200 844

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Eastern Cape: Intsika Yethu(EC135) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	-	-	-	-	-	-	17 971	15 268	16 947
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								5 951	6 844	7 597
Infrastructure		-	-	-	-	-	-	5 951	6 844	7 597
Community								11 520	7 849	8 712
Heritage assets										
Investment properties										
Other assets								500	575	638
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Renewal of Existing Assets</u>	2	-	-	-	-	-	-	4 824	5 003	5 553
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community								474		
Heritage assets										
Investment properties										
Other assets								4 350	5 003	5 553
Agricultural assets										
Biological assets										
Intangibles										
<u>Total Capital Expenditure</u>	4									
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	5 951	6 844	7 597
Infrastructure		-	-	-	-	-	-	5 951	6 844	7 597
Community		-	-	-	-	-	-	11 994	7 849	8 712
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	4 850	5 578	6 191
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	-	-	-	-	22 796	20 270	22 500
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other								5 951	6 844	7 597
Infrastructure		-	-	-	-	-	-	5 951	6 844	7 597
Community								11 994	7 849	8 712
Heritage assets										
Investment properties										
Other assets								4 850	5 578	6 191
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	-	-	-	-	22 796	20 270	22 500
EXPENDITURE OTHER ITEMS										
<u>Depreciation and asset impairment</u>						1 300	1 300	3 425	1 750	2 013
<u>Repairs and Maintenance by Asset Class</u>	3	-	-	-	-	-	-	19 342	16 149	17 925
Infrastructure - Road Transport								12 009	13 811	15 330
Infrastructure - Electricity								200	230	255
Infrastructure - Water										
Infrastructure - Sanitation								1 833	2 108	2 340
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	14 042	16 149	17 925
Community								5 299		
Heritage assets										
Investment properties										
Other assets										
TOTAL EXPENDITURE OTHER ITEMS	6,7	-	-	-	-	1 300	1 300	22 766	17 899	19 938
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	26.8%	32.8%	32.8%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	140.9%	285.9%	275.9%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	84.8%	79.7%	79.7%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	106.0%	104.0%	104.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

- 5. Must reconcile to 'Budgeted Financial Position' (written down value)
- 6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
- 7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week								0		
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	0	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	0	-	-
Households receiving Free Basic Service	7			43 504						
Water (6 kilolitres per household per month)				43 504						
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed once a week)										
Total cost of FBS provided (minimum social package)		-	-	-	-	-	-	-	-	-
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water										
Sanitation										
Electricity/other energy					170	170	170	100	106	112
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		-	-	-	170	170	170	100	106	112

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)